

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2013

SUMMARY

Total Taxes this Month:	\$	3,872,432
Compared to Last Year:		3,819,984
Percentage change:		1.4 %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

SALES AND USE TAX SUMMARY CITY OF LONGMONT

2

April 2013

Overview

Month of April: Total Sales and Use Tax for the month of April increased overall by 1.4% compared to last year. Current Sales Tax collection increased by 0.1% and current Use Tax collections decreased by 0.2%.

Year to Date: Total Sales and Use Tax through April increased by 3.0% for 2013. The Sales Tax component increased by 4.2% and the Use tax component decreased by -2.8%.

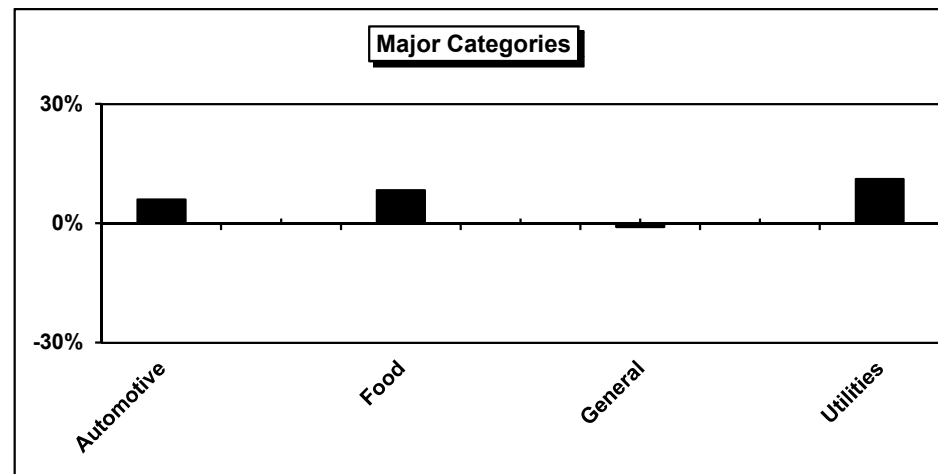
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2012-2013 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2012 to 2013 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

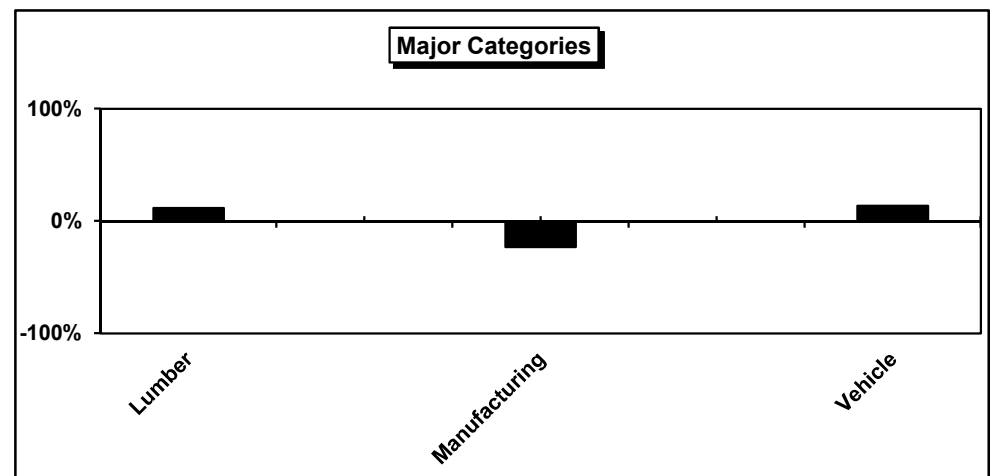
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 6.1%, 8.3%, and 11.2% while the *General* category showed a decrease of 0.9% when compared to 2012 year to date.



Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 11.5% and 13.5%, while the *Manufacturing* category showed a decrease of 23.0% when compared to 2012 year to date.

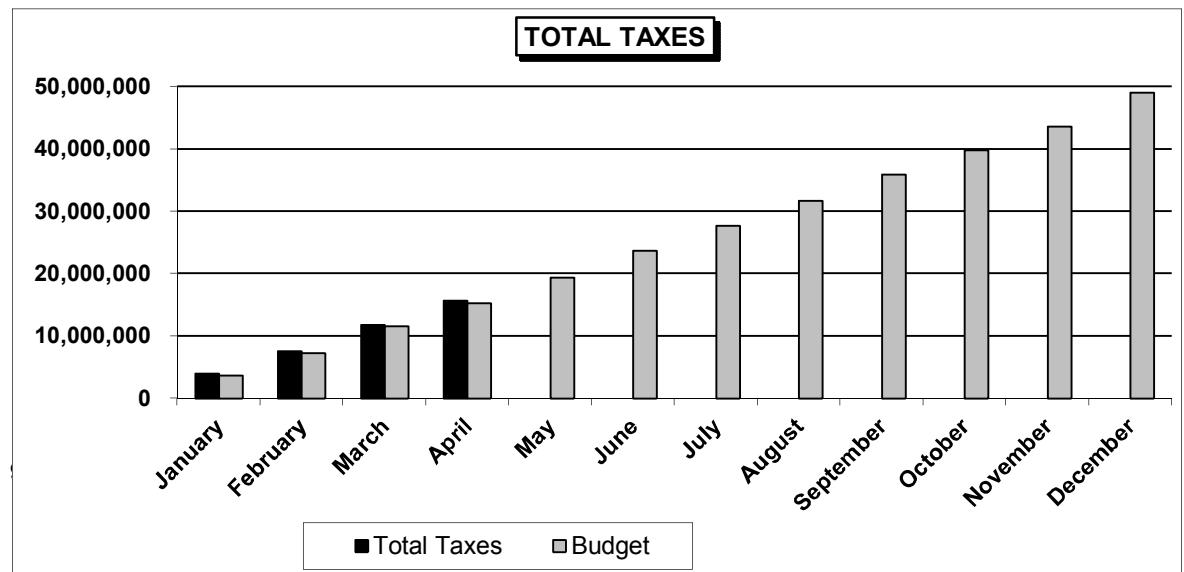


SALES & USE TAX - BUDGET TO ACTUAL

April
2013

3

	Sales & Use 2013 BUDGET	Cumulative Sales & Use 2013 BUDGET	Cumulative % of 2013 Budget	Sales Tax 2013 ACTUAL	Use Tax 2013 ACTUAL	Total 2013 ACTUAL
January	3,645,685	3,645,685	7.4	3,325,375	609,701	3,935,076
February	3,599,731	7,245,416	14.8	3,041,663	546,065	3,587,728
March	4,285,771	11,531,187	23.5	3,667,897	619,800	4,287,696
April	3,761,618	15,292,805	31.1	3,261,870	610,562	3,872,432
May	4,083,477	19,376,283	39.5			-
June	4,358,014	23,734,297	48.3			-
July	3,911,145	27,645,442	56.3			-
August	4,003,471	31,648,913	64.5			-
September	4,245,131	35,894,044	73.1			-
October	3,904,543	39,798,586	81.1			-
November	3,867,281	43,665,868	88.9			-
December	5,428,658	49,094,526	100.0			-
Total	\$ 49,094,526			\$ 13,296,805	2,386,127	15,682,932



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year April 2013

4

	2012 YTD Sales Tax	2012 YTD Use Tax	2012 YTD Total	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	Sales Tax % Change 2012 - 2013	Use Tax % Change 2012 - 2013	Total % Change 2012 - 2013	% Change needed to reach budget
General Fund	7,794,589	259,616	8,054,205	8,120,187	294,787	8,414,973	4.2%	13.5%	4.5%	1.78%
PIF Fund	-	1,240,188	1,240,188	-	1,162,390	1,162,390	n/a	-6.3%	-6.3%	-14.33%
Other Funds	4,969,051	956,125	5,925,176	5,176,620	928,950	6,105,570	4.2%	-2.8%	3.0%	-0.41%
All Funds Total	12,763,641	2,455,928	15,219,569	13,296,806	2,386,127	15,682,933	4.2%	-2.8%	3.0%	-0.41%
Budgeted Increase							1.2%	-9.1%	-0.41%	

General Fund

For 2012, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 17.31% of the use tax to the General Fund. For 2013 the allocation of use tax to the General Fund increased to 20.23%. The result after four months is that the General Fund share of revenue from sales and use tax is up by 4.5%. The increase necessary to reach the 2013 budget is 1.78%.

Public Improvement Fund

For 2012, the City's financial policy allocated 82.69% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2013 the allocation changed to 79.77%. After four months, the PIF decreased by 6.3%, which is above the 14.33% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2013, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.41% they will not meet budget, however they currently show an increase of 3.0%.

SALES AND USE TAX		April		2013		5
ACCOUNT GROUPS	April 2013	April 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
<u>GRAND TOTALS</u>						
Active Accounts	8,419	8,118	301	8,419	8,118	301
Net Taxable Sales	100,679,205	98,901,916	1.8 %	408,370,736	392,086,294	4.2 %
Net Sales Tax	3,182,896	3,181,013	0.1 %	13,114,903	12,522,892	4.7 %
Delinquent Sales Tax	74,685	24,880	-	158,899	182,100	-
Use Tax	608,764	609,740	(0.2) %	2,330,265	2,445,790	(4.7) %
Delinquent Use Tax	1,798	708	-	55,863	10,814	-
Other Revenue*	4,289	3,643	-	23,002	57,972	-
Total Revenue	3,872,432	3,819,984	1.4 %	15,682,932	15,219,568	3.0 %

For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

ACCOUNT GROUPS	April 2013	April 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
01000 Apparel						
Active Accounts	87	94	(7)	87	94	(7)
Net Taxable Sales	1,805,674	1,839,740	(1.9) %	7,358,994	7,246,874	1.5 %
Net Sales Tax	58,705	59,799	(1.8) %	239,270	234,266	2.1 %
Delinquent Sales Tax	0	0	-	0	1,063	-
Use Tax	1,617	165	880.0 %	2,398	981	144.4 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	11	0	-	34	176	-
Total Revenue	60,333	59,964	0.6 %	241,702	236,486	2.2 %
% of Total Revenue	1.6 %	1.6 %	0.0 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	302	285	17	302	285	17
Net Taxable Sales	8,329,532	7,807,172	6.7 %	33,846,283	31,912,025	6.1 %
Net Sales Tax	264,987	253,631	4.5 %	1,088,271	1,026,163	6.1 %
Delinquent Sales Tax	1,003	0	-	4,707	4,826	-
Use Tax	1,807	982	84.0 %	9,681	10,076	(3.9) %
Delinquent Use Tax	0	708	-	0	708	-
Other Revenue	0	911	-	511	1,324	-
Total Revenue	267,797	256,232	4.5 %	1,103,170	1,043,097	5.8 %
% of Total Revenue	6.9 %	6.7 %	0.2 %	7.0 %	6.9 %	0.1 %

03000 Food

Active Accounts	453	440	13	453	440	13
Net Taxable Sales	34,924,159	34,111,410	2.4 %	140,925,880	130,364,872	8.1 %
Net Sales Tax	1,128,351	1,089,745	3.5 %	4,556,860	4,206,182	8.3 %
Delinquent Sales Tax	10,588	10,269	-	36,399	30,237	-
Use Tax	12,511	19,627	(36.3) %	51,978	47,911	8.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,671	0	-	3,005	2,017	-
Total Revenue	1,153,121	1,119,641	3.0 %	4,648,242	4,286,347	8.4 %
% of Total Revenue	29.8 %	29.3 %	0.5 %	29.6 %	28.2 %	1.4 %

SALES AND USE TAX

April

2013

7

ACCOUNT GROUPS	April 2013	April 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
04000 Home Furnishings						
Active Accounts	241	250	(9)	241	250	(9)
Net Taxable Sales	2,929,625	2,968,965	(1.3) %	13,238,797	13,842,131	(4.4) %
Net Sales Tax	92,402	89,528	3.2 %	417,029	425,230	(1.9) %
Delinquent Sales Tax	2,723	6,050	-	11,855	12,710	-
Use Tax	414	1,134	(63.5) %	3,369	2,981	13.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	479	77	-	661	5,357	-
Total Revenue	96,018	96,789	(0.8) %	432,914	446,278	(3.0) %
% of Total Revenue	2.5 %	2.5 %	0.0 %	2.8 %	2.9 %	(0.1) %
05000 General						
Active Accounts	528	501	27	528	501	27
Net Taxable Sales	17,856,924	19,180,206	(6.9) %	73,827,461	74,669,466	(1.1) %
Net Sales Tax	580,605	624,395	(7.0) %	2,402,671	2,424,214	(0.9) %
Delinquent Sales Tax	2,400	1,082	-	8,061	6,618	-
Use Tax	2,101	1,871	12.3 %	8,786	11,901	(26.2) %
Delinquent Use Tax	0	0	-	1,971	0	-
Other Revenue	320	0	-	1,732	913	-
Total Revenue	585,426	627,348	(6.7) %	2,423,221	2,443,646	(0.8) %
% of Total Revenue	15.1 %	16.4 %	(1.3) %	15.5 %	16.1 %	(0.6) %
06000 Lodging						
Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,320,607	1,039,109	27.1 %	4,546,535	4,021,728	13.0 %
Net Sales Tax	38,512	33,879	13.7 %	143,702	130,752	9.9 %
Delinquent Sales Tax	4,572	0	-	4,572	0	-
Use Tax	376	400	(6.0) %	1,639	1,511	8.5 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	29	8	-
Total Revenue	43,460	34,279	26.8 %	149,942	132,271	13.4 %
% of Total Revenue	1.1 %	0.9 %	0.2 %	1.0 %	0.9 %	0.1 %

ACCOUNT GROUPS	April 2013	April 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
07000 Lumber						
Active Accounts	2,456	2,269	187	2,456	2,269	187
Net Taxable Sales	7,468,513	8,556,609	(12.7) %	24,709,986	25,095,832	(1.5) %
Net Sales Tax	229,537	279,295	(17.8) %	788,719	814,586	(3.2) %
Delinquent Sales Tax	0	0	-	2,202	3,868	-
Use Tax	106,613	80,296	32.8 %	420,956	377,420	11.5 %
Delinquent Use Tax	0	0	-	0	3,137	-
Other Revenue	568	0	-	1,323	4,412	-
Total Revenue	336,718	359,591	(6.4) %	1,213,200	1,203,423	0.8 %
% of Total Revenue	8.7 %	9.4 %	(0.7) %	7.7 %	7.9 %	(0.2) %

08000 Professional

Active Accounts	1,894	1,846	48	1,894	1,846	48
Net Taxable Sales	1,588,745	1,537,362	3.3 %	6,698,915	6,349,897	5.5 %
Net Sales Tax	47,846	48,933	(2.2) %	208,400	200,883	3.7 %
Delinquent Sales Tax	0	0	-	3,988	3,818	-
Use Tax	24,590	41,112	(40.2) %	78,526	195,446	(59.8) %
Delinquent Use Tax	1,798	0	-	4,973	1,274	-
Other Revenue	113	0	-	1,494	1,737	-
Total Revenue	74,347	90,045	(17.4) %	297,381	403,158	(26.2) %
% of Total Revenue	1.9 %	2.4 %	(0.5) %	1.9 %	2.6 %	(0.7) %

09000 Public Utility

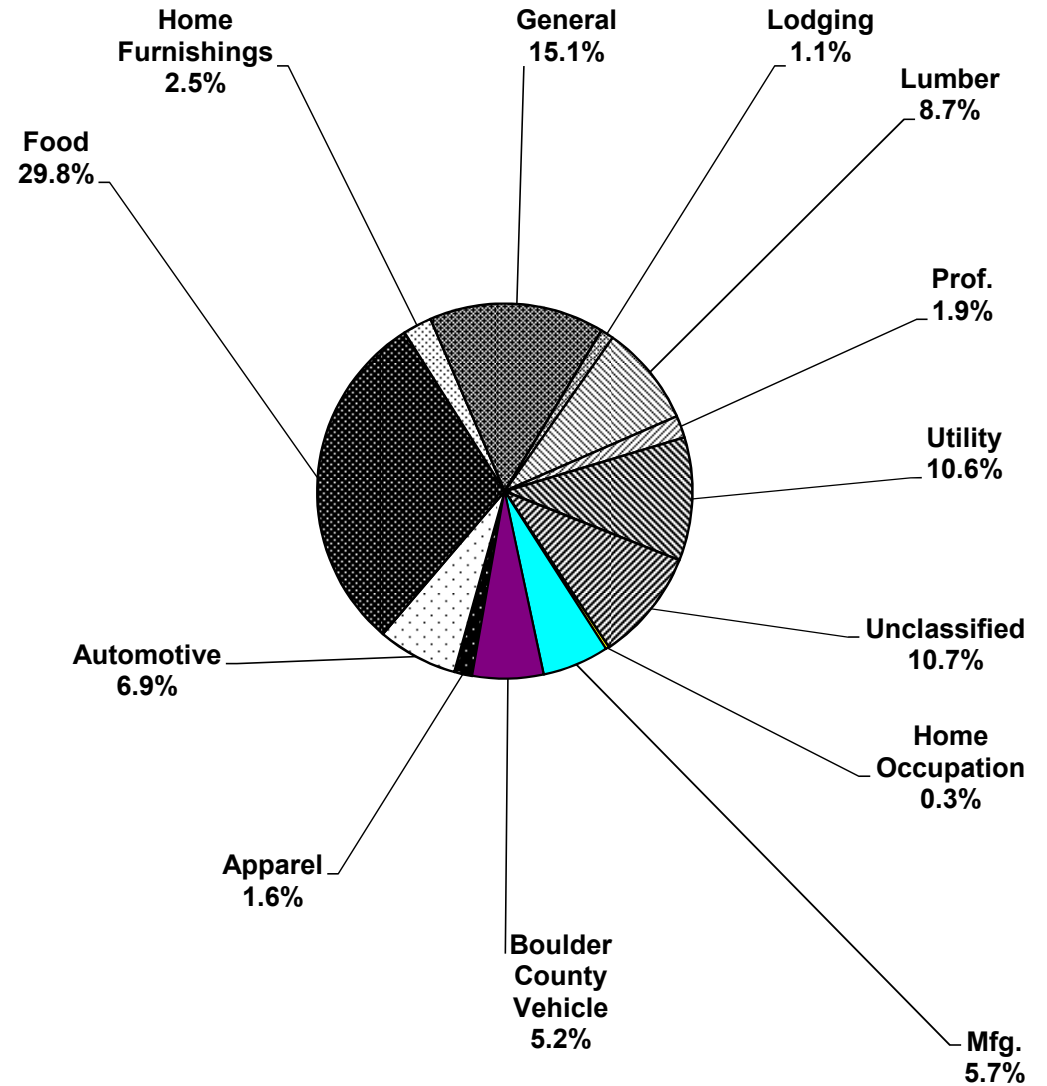
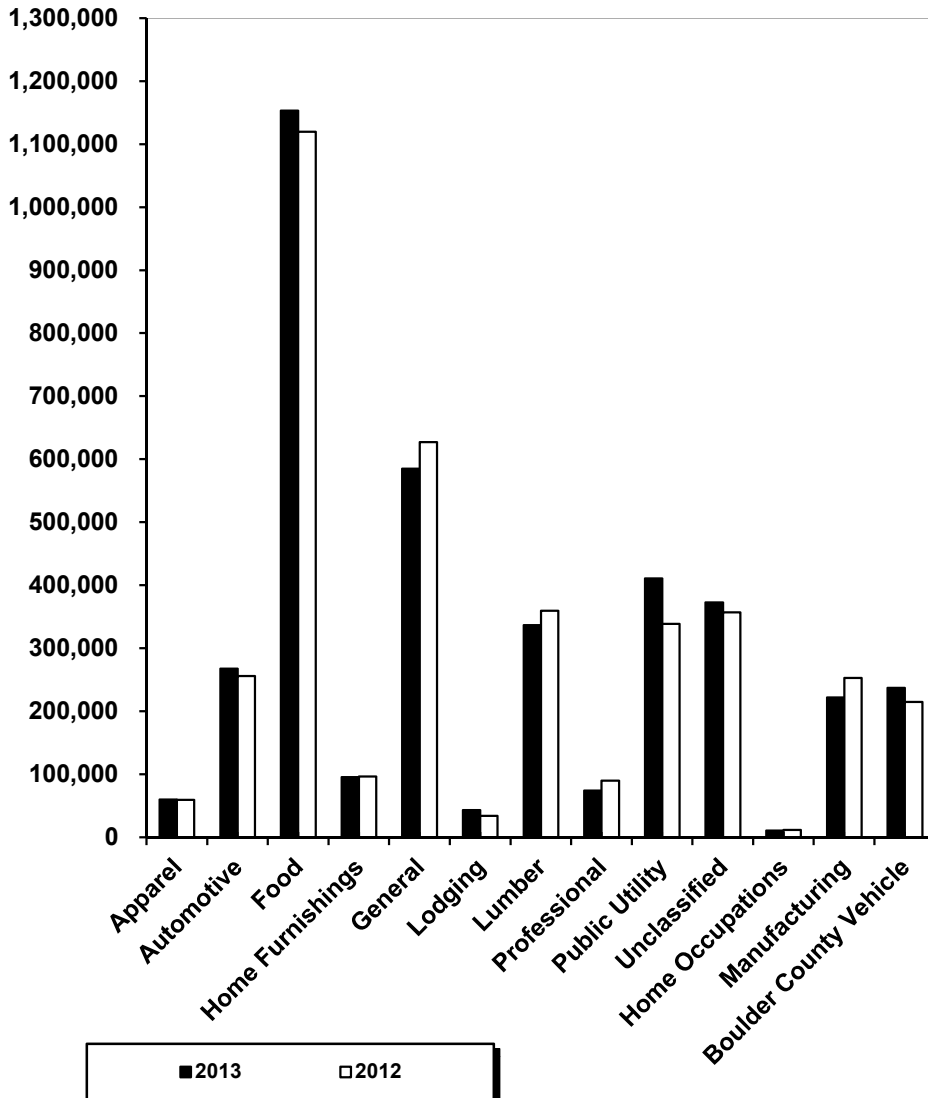
Active Accounts	297	296	1	297	296	1
Net Taxable Sales	12,360,778	10,267,540	20.4 %	53,395,220	50,804,242	5.1 %
Net Sales Tax	403,816	335,410	20.4 %	1,741,349	1,566,261	11.2 %
Delinquent Sales Tax	0	0	-	2,676	83,902	-
Use Tax	7,331	3,395	115.9 %	23,386	55,052	(57.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	71	23	-	235	19,299	-
Total Revenue	411,218	338,828	21.4 %	1,767,646	1,724,514	2.5 %
% of Total Revenue	10.6 %	8.9 %	1.7 %	11.3 %	11.3 %	0.0 %

ACCOUNT GROUPS	April 2013	April 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
10000 Unclassified						
Active Accounts	1,825	1,802	23	1,825	1,802	23
Net Taxable Sales	9,837,136	9,400,327	4.6 %	40,720,970	39,746,645	2.5 %
Net Sales Tax	266,096	297,903	(10.7) %	1,236,015	1,237,541	(0.1) %
Delinquent Sales Tax	52,257	4,875	-	82,650	32,454	-
Use Tax	53,789	54,445	(1.2) %	239,884	189,919	26.3 %
Delinquent Use Tax	0	0	-	44,914	0	-
Other Revenue	1,022	0	-	12,620	19,320	-
Total Revenue	373,164	357,223	4.5 %	1,616,083	1,479,234	9.3 %
% of Total Revenue	9.6 %	9.4 %	0.2 %	10.3 %	9.7 %	0.6 %
11200 Home Occupations						
Active Accounts	111	107	4	111	107	4
Net Taxable Sales	346,718	367,594	(5.7) %	1,431,723	1,525,749	(6.2) %
Net Sales Tax	11,047	11,767	(6.1) %	45,695	48,759	(6.3) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	6	0	0.0 %	20	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1	-	37	334	-
Total Revenue	11,053	11,768	(6.1) %	45,752	49,093	(6.8) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %
12000 Manufacturing						
Active Accounts	205	209	(4)	205	209	(4)
Net Taxable Sales	1,910,794	1,825,882	4.7 %	7,669,972	6,506,833	17.9 %
Net Sales Tax	60,992	56,728	7.5 %	246,922	208,055	18.7 %
Delinquent Sales Tax	1,142	2,604	-	1,789	2,604	-
Use Tax	159,989	191,080	(16.3) %	573,864	745,707	(23.0) %
Delinquent Use Tax	0	0	-	4,005	5,695	-
Other Revenue	34	2,631	-	1,321	3,075	-
Total Revenue	222,157	253,043	(12.2) %	827,901	965,136	(14.2) %
% of Total Revenue	5.7 %	6.6 %	(0.9) %	5.3 %	6.3 %	(1.0) %
00000 Boulder County Vehicle						
Use Tax	237,620	215,233	10.4 %	915,778	806,885	13.5 %
% of Total Revenue	6.1 %	5.6 %	0.5 %	5.8 %	5.3 %	0.5 %

Net Sales & Use Tax by Industry Type

10

For The Month Of
April
2013



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		April 2013						
ACCOUNT GROUP	ACTIVE		April	April	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2013	2012	(DECR)	2013	2012	(DECR)
Apparel	87	Net Taxable Sales	1,805,674	1,839,740	(1.9) %	7,358,994	7,246,874	1.5 %
01000		Total Revenue	60,333	59,964	0.6 %	241,702	236,486	2.2 %
Automotive	302	Net Taxable Sales	8,329,532	7,807,172	6.7 %	33,846,283	31,912,025	6.1 %
02000		Total Revenue	267,797	256,232	4.5 %	1,103,170	1,043,097	5.8 %
Food	453	Net Taxable Sales	34,924,159	34,111,410	2.4 %	140,925,880	130,364,872	8.1 %
03000		Total Revenue	1,153,121	1,119,641	3.0 %	4,648,242	4,286,347	8.4 %
Home Furnishings	241	Net Taxable Sales	2,929,625	2,968,965	(1.3) %	13,238,797	13,842,131	(4.4) %
04000		Total Revenue	96,018	96,789	(0.8) %	432,914	446,278	(3.0) %
General	528	Net Taxable Sales	17,856,924	19,180,206	(6.9) %	73,827,461	74,669,466	(1.1) %
05000		Total Revenue	585,426	627,348	(6.7) %	2,423,221	2,443,646	(0.8) %
Lodging	19	Net Taxable Sales	1,320,607	1,039,109	27.1 %	4,546,535	4,021,728	13.0 %
06000		Total Revenue	43,460	34,279	26.8 %	149,942	132,271	13.4 %
Lumber	2,456	Net Taxable Sales	7,468,513	8,556,609	(12.7) %	24,709,986	25,095,832	(1.5) %
07000		Total Revenue	336,718	359,591	(6.4) %	1,213,200	1,203,423	0.8 %
Professional	1,894	Net Taxable Sales	1,588,745	1,537,362	3.3 %	6,698,915	6,349,897	5.5 %
08000		Total Revenue	74,347	90,045	(17.4) %	297,381	403,158	(26.2) %
Public Utility	297	Net Taxable Sales	12,360,778	10,267,540	20.4 %	53,395,220	50,804,242	5.1 %
09000		Total Revenue	411,218	338,828	21.4 %	1,767,646	1,724,514	2.5 %
Unclassified	1,825	Net Taxable Sales	9,837,136	9,400,327	4.6 %	40,720,970	39,746,645	2.5 %
10000		Total Revenue	373,164	357,223	4.5 %	1,616,083	1,479,234	9.3 %
Home Occupations	111	Net Taxable Sales	346,718	367,594	(5.7) %	1,431,723	1,525,749	(6.2) %
11200		Total Revenue	11,053	11,768	(6.1) %	45,752	49,093	(6.8) %
Manufacturing	205	Net Taxable Sales	1,910,794	1,825,882	4.7 %	7,669,972	6,506,833	17.9 %
12000		Total Revenue	222,157	253,043	(12.2) %	827,901	965,136	(14.2) %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	237,620	215,233	10.4 %	915,778	806,885	13.5 %
GRAND TOTALS	8,419	Net Taxable Sales	100,679,205	98,901,916	1.8 %	408,370,736	392,086,294	4.2 %
		Total Revenue	3,872,432	3,819,984	1.4 %	15,682,932	15,219,568	3.0 %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

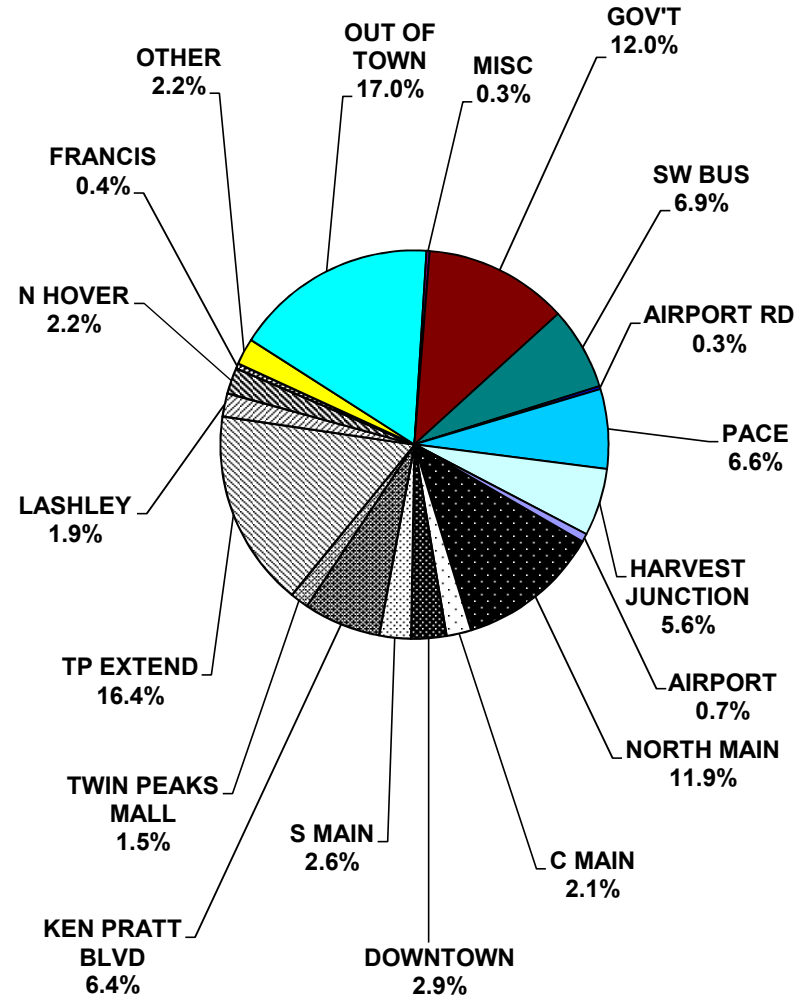
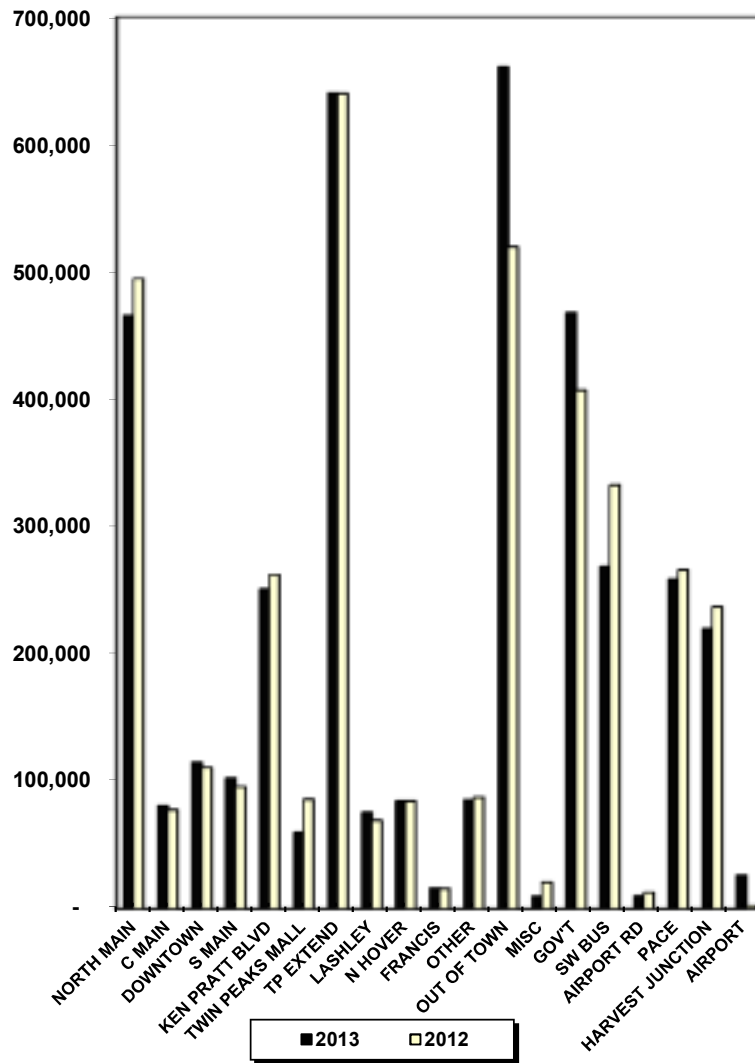
		2013							
LOCATION		% OF TOTAL	April 2013	April 2012	INCR/ (DECR)		YTD 2013	YTD 2012	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.1%	14,184,498	15,053,252	(5.8) %		56,219,767	56,013,133	0.4 %
	Total Revenue	12.0%	465,696	494,467	(5.8) %		1,856,828	1,848,014	0.5 %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,592,319	2,372,857	9.2 %		10,187,686	9,859,835	3.3 %
	Total Revenue	2.1%	80,761	77,567	4.1 %		325,432	321,242	1.3 %
DOWNTOWN	Net Taxable Sales	3.5%	3,514,223	3,419,543	2.8 %		13,276,073	13,197,761	0.6 %
	Total Revenue	3.0%	114,631	110,742	3.5 %		435,049	424,804	2.4 %
SOUTH MAIN	Net Taxable Sales	3.2%	3,254,549	2,931,758	11.0 %		12,620,113	11,236,706	12.3 %
	Total Revenue	2.7%	102,681	95,622	7.4 %		408,223	366,659	11.3 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	7,537,761	8,024,158	(6.1) %		29,073,738	29,695,606	(2.1) %
	Total Revenue	6.5%	250,656	262,059	(4.4) %		969,193	978,303	(0.9) %
TWIN PEAKS MALL	Net Taxable Sales	1.8%	1,820,649	2,563,282	(29.0) %		7,978,572	10,556,148	(24.4) %
	Total Revenue	1.5%	59,641	85,754	(30.5) %		261,920	355,836	(26.4) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.2%	19,361,148	18,501,987	4.6 %		77,754,862	67,746,199	14.8 %
	Total Revenue	16.5%	640,432	639,950	0.1 %		2,580,077	2,291,024	12.6 %
LASHLEY	Net Taxable Sales	2.1%	2,149,605	1,926,260	11.6 %		8,271,752	7,535,523	9.8 %
	Total Revenue	1.9%	75,407	69,278	8.8 %		290,144	263,352	10.2 %
NORTH HOVER	Net Taxable Sales	2.6%	2,596,029	2,570,894	1.0 %		10,111,147	10,032,987	0.8 %
	Total Revenue	2.2%	84,665	84,340	0.4 %		332,147	329,599	0.8 %
FRANCIS	Net Taxable Sales	0.4%	437,357	887,646	(50.7) %		1,895,606	2,286,803	(17.1) %
	Total Revenue	0.4%	16,186	15,617	3.6 %		60,610	62,675	(3.3) %
ALL OTHERS	Net Taxable Sales	2.4%	2,398,168	2,351,910	2.0 %		8,458,912	8,765,921	(3.5) %
	Total Revenue	2.2%	85,478	87,323	(2.1) %		307,508	369,809	(16.8) %
OUT OF TOWN	Net Taxable Sales	18.1%	18,186,311	15,112,420	20.3 %		79,731,731	74,093,718	7.6 %
	Total Revenue	17.1%	660,678	519,531	27.2 %		2,904,294	2,657,112	9.3 %
MISCELLANEOUS	Net Taxable Sales	0.3%	265,740	628,472	(57.7) %		2,002,189	2,896,448	(30.9) %
	Total Revenue	0.3%	9,746	20,622	(52.7) %		71,414	95,854	(25.5) %
CITY, BLDR CO	Net Taxable Sales	3.8%	3,822,891	3,490,091	9.5 %		16,199,566	14,797,233	9.5 %
	Total Revenue	12.1%	467,921	406,961	15.0 %		1,861,616	1,640,672	13.5 %
SW BUSINESS	Net Taxable Sales	3.3%	3,315,921	3,389,308	(2.2) %		12,549,174	11,803,323	6.3 %
	Total Revenue	6.9%	268,417	332,445	(19.3) %		982,278	1,184,036	(17.0) %
AIRPORT ROAD	Net Taxable Sales	0.3%	254,722	250,205	1.8 %		1,017,315	986,268	3.1 %
	Total Revenue	0.3%	10,006	12,704	(21.2) %		34,603	36,401	(4.9) %
PACE	Net Taxable Sales	7.8%	7,881,581	8,172,385	(3.6) %		32,384,226	31,450,734	3.0 %
	Total Revenue	6.7%	258,346	265,797	(2.8) %		1,066,891	1,032,536	3.3 %
HARVEST JUNCTION	Net Taxable Sales	7.0%	7,079,454	7,223,215	(2.0) %		28,608,675	29,024,206	(1.4) %
	Total Revenue	5.7%	219,627	236,881	(7.3) %		928,480	955,357	(2.8) %
AIRPORT	Net Taxable Sales	0.0%	26,279	32,273	(18.6) %		129,631	107,742	20.3 %
	Total Revenue	0.0%	1,457	2,324	(37.3) %		6,225	6,283	(0.9) %
TOTALS	Net Taxable Sales	100%	100,679,205	98,901,916	1.8 %		408,470,735	392,086,294	4.2 %
	Total Revenue	100%	3,872,432	3,819,984	1.4 %		15,682,932	15,219,568	3.0 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of

**April
2013**



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION	15
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.	
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.	
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.	
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.	
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.	
TWIN PEAKS MALL	T Business on the TWIN PEAKS MALL Complex.	
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.	
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.	
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.	
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.	
ALL OTHERS	E All other licensed business within the City limits of Longmont.	
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.	
AIRPORT	A Business located at the Vance Brand Municipal Airport	
MISCELLANEOUS	X Non-licensed and Temporary Business.	
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.	
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.	
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.	
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.	
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.	

LODGERS TAX

April

2013

	2013 MONTHLY	PERCENT CHANGE	2012 MONTHLY	2013 YTD	PERCENT CHANGE	2012 YTD
January	19,327	18.8 %	16,268	19,327	18.8 %	16,268
February	19,082	3.1 %	18,504	38,409	10.5 %	34,772
March	21,399	13.1 %	18,921	59,808	11.4 %	53,693
April	24,201	28.8 %	18,790	84,009	15.9 %	72,483
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 84,009	15.9 %	\$ 72,483			